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November 12, 2018

Dr. Beatriz Espinoza, President
Coastal Bend College
3800 Charco Rd
Beeville, TX 78102

Dr. Espinoza,

Certain issues came to our attention during our investigation of the Nursing Shortage Reduction Program that were outside the scope of our investigation. These issues are characterized below and provided for information.

As previously noted in the Management Letter draft and discussed in a status briefing on October 18, 2018 the Management Letter did not require management response. Nevertheless, Coastal Bend College elected to provide responses to the management letter and these responses have been included both excerpted, with auditor follow up comments, and as-submitted, in Management Letter Attachment 1.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large, stylized "M" and "P".

Mark A. Poehl, CPA, CIA, CISA, CFE
Director, Internal Audit and Compliance

cc: Members, Coastal Bend College Board of Trustees

Control Environment

According to the Committee of Sponsoring Organizations of the Treadway Commission 2013 Internal Control - Integrated Framework, **“The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior management establish the tone at the top regarding the importance of internal control and expected standards of conduct.”**

Procurement and expenditure practices reflect a weak control environment, and routinely do not comply with CBC policy or result in the most efficient use of CBC funds. We noted:

A policy change in December 2017 that eliminated¹ most purchasing approval levels and competitive procurement requirements that had previously been in place for purchases under \$50,000. The policy change also eliminated the CBC Citibank procurement card policy and created a policy void in an area of high inherent risk.

Expenditures, including those involving the CBC senior leadership team, that do not document best value procurement considerations and that do not address possible conflict of interest, for example; include:

An expenditure of \$1,400.00 was made in January 2018, through Accounts Payable, to reimburse the President for Santa’s Sleigh and Santa’s Village that were provided for the 2017 CBC Holiday Program and Evening with Santa. There were no notations on the invoice regarding informal bids or other cost comparisons. The invoice indicated supplies, materials and labor, but did not provide a breakdown of amounts and receipts were not available for supplies and materials.

The use of CBC Citibank procurement cards in a way that inhibits accountability through a lack of basic controls such as card user agreements and card tracking. Risk is exacerbated because there is no policy regarding card use, restrictions, oversight and documentation requirements.

CBC Citibank procurement cards used for travel and other purchases resulted in \$1,462.95 in interest paid during fiscal year 2018 due to weak procurement practices. An outstanding balance is carried on the CBC Citibank card. CBC pays Citibank for only those credit card transactions when supporting documentation is provided to the Business Office. Outstanding items representing 198 transactions for which a balance was carried on the Citibank card went back approximately one year and totaled \$29,477.68 as of June 2018. Some old, outstanding items are associated with senior management expenditures for which supporting documentation has not been provided to the Business Office. For example:

¹ Please see correction in auditor follow-up comments.

The Dean of Workforce Training made four CBC Citibank card purchases totaling \$175.27 from October – December of 2017, for which supporting documentation has not been provided to the Business Office as of September 24, 2018 and that continue to be carried in the credit card balance that CBC pays interest on each month.

Management Response: Control Environment

THECB alleges that CBC's "[p]rocurement and expenditure practices reflect a weak control environment, and routinely do not comply with CBC policy or result in the most efficient use of funds." To support this contention, THECB cites a handful of examples – all of which involve a de minimis amount of funds in comparison to CBC's overall budget of approximately \$23 million annually – and none of which is alleged to have been an unlawful or even imprudent expenditure of funds.

Auditor Follow-up Comment:

Expenditure compliance issues were noted throughout the period of records the auditors reviewed, for fiscal years 2013 through mid-2017. Over 150 transactions with compliance issues and other concerns have been provided to relevant authorities. THECB found insufficient and non-compliant documentation to support transactions such as:

- a. travel reimbursements with incomplete supporting documentation and with unallowable meal tips routinely included
- b. athletic department expenditures with no evidence of competitive or best value procurement consideration
- c. outsourced construction work expenditures with little or no evidence of competitive or best value procurement consideration

Further, CBC's management response on page 4, item #5, states that CBC is "undertaking measures to ensure that proper procedures and oversight of the P-card program are developed and implemented...." This response serves to reinforce that the examples cited in the Management Letter are indicative of broader, systemic issues with procurement and expenditure practices.

Management Response: December 2017 Procurement Policy Change

THECB's referenced concern regarding the elimination of "most purchasing approval levels and competitive procurement requirements that had previously been in place for purchases under \$50,000" is unfounded.

Auditor Follow-up Comment:

We acknowledge the information presented by management regarding the change to board policy pursuant to a change in TASB policy, and the incorrect statement in the Management Letter regarding a December 2017 change that "...eliminated most

purchasing approval levels and competitive procurement requirements that had previously been in place for purchases under \$50,000.”

Generally, we received inconsistent policy documents, and staff descriptions of policy requirements, during the investigation. This policy administration weakness is further evidenced by management’s acknowledgement on page 13 of its response to the Investigation Report that “CBC management is unaware of any applicable CBC policy that imposes a requirement to track time and effort associated with any particular grant.” See Exhibit 1 “Time and Effort Procedures for Grant-Funded Employees.”

Management Response: Best Value Procurement

THECB’s description of the \$1,400 reimbursement – for which a detailed invoice was submitted – implies that CBC improperly expended funds, which is not the case. Indeed, THECB is unable to point to any law or policy that CBC violated with regard to this expenditure.

Auditor Follow-up Comment:

Please see the follow up comment regarding numerous transactions that have been referred to other authorities for further review. The invoice accompanying this payment (See Exhibit 2 Santa’s Sleigh and Santa’s Village Payment Documents) was not sufficiently detailed. It did not provide a breakdown based on receipts or other documentation between the cost of materials, supplies, and delivery versus labor. With the amount for labor unknown, there is no way to determine whether a fair price was charged. Further, with the amount for labor unknown, there is no way to determine how much taxable income should be added to the President’s W-2 for the reporting period.

Management Response – Unsupported Credit Card Expenditures

Amberlee Johnson, an Accounts Payable Specialist at CBC, is responsible for collecting and maintaining receipts for expenditures by CBC employees conducting college business. In the past, employees questioned about not submitting receipts have reported that they did submit receipts to Ms. Johnson, but those receipts were misplaced. The Dean of Workforce Administration, Julia Garcia, contends that she submitted the receipts in question to Ms. Johnson contemporaneously during the October to December 2017 timeframe, which leads to the conclusion that the receipts were misplaced thereafter.

Auditor Follow-up Comment:

Emails dated December 2017 and June 2018, were sent by Ms. Amberlee Johnson, Accounts Payable Specialist to Ms. Julia Garcia, Dean of Workforce Training (December 2017) and Ms. Peggy Meyer, Admin Support Specialist (June 2018),

specifically requesting the missing receipts for the transactions noted in the Management Letter.

The Lost Receipt Forms signed by Ms. Julia Garcia and dated October 30, 2018 are not signed by, nor refer to, Ms. Amberlee Johnson.

Communication

Information reported by CBC staff regarding nursing program grade changes was inaccurate, suggesting ineffective oversight over important communications that may result in a loss of credibility and poor stakeholder perceptions. Specifically:

- In a video posted to Facebook with CBC's official response to grade change allegations, the Director of Marketing and PR stated, "Grade changes enabled four students to move from a failing to a passing grade." Our review disclosed that the grade changes resulted in eight students moving from a failing to a passing grade.
- In a memo to the Board of Nursing, the Assistant Dean of Allied Health stated, "I submitted all of the grade change forms to the admissions office for all of the number grades that were changed (275 grades **for 129 students**) regardless if the letter grade changed (56 grades) or not. Out of the 56 letter grades that were changed, **only seven of them were from failing to a passing grade**. Three grade changes were done because the instructor put the wrong grade in for the wrong student. **Other than those 3 grades, all the grade changes were 2-3 points only**" (emphasis added).
- Our review disclosed that 275 grade changes were made for 124 students, and that the grade changes resulted in eight students moving from a failing to a passing grade. Further, the range of grade change points was negative one point to positive five points (after accounting for the three grade changes errors made on behalf of the instructor). Sixteen grade changes were for four points, and one grade change was for five points.

Management Response: Alleged inaccurate communications regarding CBC nursing program grade changes

THECB management letter implies there is something wrong with CBC's overall communications operation. To the contrary, the letter cites but one example related to grade changes in the nursing program. At best, this is an isolated incident of an issue not being explained completely to the satisfaction of those second guessing the communications in question. As such, CBC is unsure why this issue is even the subject of a management letter comment. Certainly, CBC is not aware of any precedent for such a comment in a management letter.

Auditor Follow-up Comment:

Regarding communication issues, in a video posted to the CBC Facebook site, Mr. Bernard Saenz, Director of Marketing & Public Relations, stated “Changes that were made by the registrar’s office had authorized signatures and followed the item analysis as per CBC policy, and as stated in the Texas Board of Nursing Guidelines.” Per our review, 50.5% of grade change forms did not contain a faculty signature and were not properly authorized. This is discussed further in the final report *An Investigation of the Nursing Shortage Reduction Program and Related Matters at Coastal Bend College*.

The Board of Nursing (BON) guidelines referenced by Mr. Saenz are not a requirement. Specific BON language related to item analysis defines the minimum steps for an item analysis. Per the BON² ” ITEM ANALYSIS - Analysis of examinations **can** be done using a variety of manual or computerized methods. Item analysis **should** include: discrimination index, difficulty level, response distribution, and student feedback. Test items **should** be revised based on the results of item analysis. Policies **should** indicate criteria for selection of items to be discarded, revised, and/or replaced” (**emphasis added**).

² TEXAS BOARD OF NURSING 3.7.3.a. EDUCATION GUIDELINE Student Evaluation Methods and Tools
https://www.bon.texas.gov/pdfs/education_pdfs/education_nursing_guidelines/3.7Program_of_Study/3-7-3-a.pdf

Exhibit 1: Time and Effort Procedures for Grant-Funded Employees



Time and Effort Procedures for Grant-Funded Employees

Background

As part of Coastal Bend College's ongoing effort to increase and retain outside funding sources, the procedures for time and effort reporting for grant-funded employees have changed. Time and effort is required of employees paid from federal, state, or other third-party funding. This policy is not new, however the level of enforcement is.

Revised Time and Effort Procedure

Effective March 18, 2014, time and effort reports for each grant-funded employee must accompany the employee's payroll timesheet. Absence of this documentation may result in delays in the processing of the employee's payroll. This documentation should be submitted to the payroll department no later than the regular deadline for each payroll period. Each time and effort submission should be fully-completed and signed by both the employee and the supervisor.

Please contact the Business Office if you have any questions regarding this update.

Exhibit 2 Santa's Sleigh and Santa's Village Payment Documents

December 11, 2017

Coastal Bend College
3800 Charco Rd.
Beeville, TX 78102

RE: Reimbursement for Costs Paid for and Associated with Holiday Program – Evening with Santa

Santa's sleigh for pictures – supplies, materials, labor, and delivery is \$800. CBC maintains ownership of the sled.

Santa's village comprised of six different sets – 1 barn, 2 gingerbread houses, 1 church, 1 snoopy dog house, and 1 school house – supplies, materials, labor, and delivery is \$600. CBC maintains ownership of the village.

Reimburse: Beatriz Espinoza [REDACTED]

10-11000-1-65708
OK to pay
Mary Cowan
1-8-18

Exhibit 2 Santa's Sleigh and Santa's Village Payment Documents (cont.)

Mary Cowan

From: ellucian@coastalbend.edu
Sent: Monday, January 8, 2018 2:54 PM
To: Mary Cowan
Subject: Voucher Confirmation: V0001653

Voucher Number V0001653
Voucher Status Not Approved

Requestor Name Mary Cowan

Voucher Date 01/08/18
Due Date 01/08/18
Vendor ID and/or Name [REDACTED] Beatriz Espinoza
AP Type GENF CBC Regular Accounts Payable
Voucher Total \$1,400.00

ITEM 1

Item Description Santa's Sleigh
Quantity 1.000
Price \$800.0000
Extended Price \$800.00
GL Distribution 10-11000-1-65708 President's Office : Other Operating Expenses

ITEM 2

Item Description Santa's Village
Quantity 1.000
Price \$600.0000
Extended Price \$600.00
GL Distribution 10-11000-1-65708 President's Office : Other Operating Expenses

COMMENTS

Reimbursement for Costs Paid for and Associated with Holiday Program-Evening with Santa

APPROVAL DATE

NEXT APPROVALS
Beatriz Espinoza

Exhibit 2 Santa's Sleigh and Santa's Village Payment Documents (cont.)

COASTAL BEND COLLEGE
Beeville * Alice * Kingsville * Pleasanton

NO: 100809

INVOICE DATE	DESCRIPTION	INVOICE NUMBER	PURCHASE ORDER NUMBER	AMOUNT PAID
01/08/18	Santa's Sleigh	V0001653		800.00
01/08/18	Santa's Village	V0001653		600.00
VENDOR NUMBER			TOTALS	\$1,400.00

Check void after 180 days

NO: 100809

DATE
Jan 23, 2018

Coastal Bend COLLEGE
Beeville * Alice * Kingsville * Pleasanton

Property Bank
Beeville, TX

AMOUNT
\$1,400.00

PAY EXACTLY ONE THOUSAND FOUR HUNDRED AND 00/100 DOLLARS

TO THE ORDER OF
Beatriz Espinoza

[Signature]

THIS CHECK IS VOID WITHOUT THE SIGNATURE OF THE ISSUING OFFICIAL

Attachment 1: Coastal Bend College As-Submitted Management Response

Beatriz T. Espinoza, Ph.D.
President



Phone: (361) 354-2200
Fax: (361) 354-2333
presoffice@coastalbend.edu
www.coastalbend.edu

November 5, 2018

Mr. Mark Poehl
Director of Internal Audit & Compliance
Texas Higher Education Coordinating Board
1200 East Anderson Lane
Austin, Texas 78752
mark.poehl@THECB.state.tx.us

Re: CBC's management response to control environment and communication concerns raised in October 18, 2018 draft correspondence

Dear Mr. Poehl,

On behalf of the Coastal Bend College ("CBC" or the "College") management, I provide the following response to your draft correspondence outlining concerns regarding CBC's control environment and specific communications relating to grade changes at the College. Although the draft letter states that no management response is required, addressing the concerns raised by THECB is important to CBC.

A. Allegations regarding CBC's Control Environment

1. Statement that CBC "routinely" fails to comply with CBC policy or results in inefficient use of resources is factually unsupported.

THECB alleges that CBC's "[p]rocurement and expenditure practices reflect a weak control environment, and routinely do not comply with CBC policy or result in the most efficient use of CBC funds." To support this contention, THECB cites a handful of examples – all of which involve a de minimis amount of funds in comparison to CBC's overall budget of approximately \$23 million annually – and none of which is alleged to have been an unlawful or even imprudent expenditure of funds.

That being said, CBC management is already taking measures to strengthen its control environment, as detailed more fully below. To state that CBC "routinely" fails to comply with policy is not supported by the facts and mischaracterizes the true state of affairs at CBC. Consequently, CBC management requests that THECB remove this misleading characterization from its final letter.

2. The policy change in December 2017 occurred at the instance of TASB Policy Services, and CBC's local procurement and purchasing policy has not changed since March 2015.

THECB contends that "[a] policy change [occurred] in December 2017, that eliminated most purchasing approval levels and competitive procurement requirements that had previously been in place for purchases under \$50,000."

The policy change referenced by THECB in its correspondence is CBC Policy CF (Legal), titled "Purchasing and Acquisition." THECB's referenced concern regarding the elimination of "most purchasing approval levels and competitive procurement requirements that had previously been in place for purchases under \$50,000" is unfounded.

First, for state and local funds, there are no legally imposed competitive procurement requirements for purchases under \$50,000. Indeed, the legal requirement to competitively procure goods and services, with some exceptions, is only triggered for purchases valued at \$50,000 or more in the aggregate for each 12-month period. See TEX. EDUC. CODE § 44.031(a); see also TEX. EDUC. CODE §§ 44.0311(a), 130.010 (applying the provisions of Chapter 44, Subchapter B to junior college districts' purchases of goods and services). Second, CBC did not initiate the changes to Policy CF (Legal); rather, the revised legal policy was issued by the Texas Association of School Boards' Policy Services and includes all pertinent legal requirements relating to purchasing and acquisition.¹

As shown from the face of the policy, Policy CF (Legal) was updated in December 2017 as part of TASB's Update 33. A comparison of the substance of TASB's Policy CF (Legal), available in TASB's Community College Policy Reference Manual, to CBC's Policy CF (Legal) shows that CBC's policy is identical to TASB's model policy, with the sole exception of the "date issued."² The legal policy includes all pertinent legal authority governing CBC's purchases and acquisitions.

¹ Like many junior colleges and independent school districts in Texas, CBC uses the services of the Texas Association of School Boards' Policy Services, including subscribing to TASB's Policy On Line®. Part of CBC's subscription to TASB Policy Services includes the receipt of major policy updates – typically two to three annually. As described by TASB:

"These updates respond to changes in state and federal law, court cases, and decisions by attorneys general and by the commissioner of education. Updates are delivered as packets containing both statutory legal changes and TASB's suggestions for the district's local policies. Each packet is uniquely tailored to its individual district...."

See Texas Association of School Boards, Inc., "Policy Service Numbered Updates," available at <https://www.tasb.org/Services/Policy-Service/Policy-Maintenance-Services/Numbered-Updates.aspx> (last visited October 25, 2018).

² TASB's model Policy CF (Legal) reflects a date issued of November 3, 2017, whereas CBC's Policy CF (Legal) reflects a date issued of December 5, 2017. The approximately one-month time span is due to the date that TASB physically posted CBC's policy on the Policy On Line service tool.

Any purported concern relating to the revised Policy CF (Legal) is unfounded, including for the reasons detailed in the following section, and CBC management requests that THECB remove its references to the policy change from its final correspondence. It is also worth noting that \$50,000 is approximately .2% of CBC's annual budget. Moreover, and once again, THECB has not shown, nor does it allege that, any purchase by CBC under \$50,000 was illegitimate or fraudulent in any way.

3. No evidence exists that CBC did not follow "best value procurement" rules, and THECB fails to allege any perceived or actual conflict of interest related to expenditures.

THECB alleges that "[e]xpenditures, including those involving CBC senior leadership team, [exist] that do not document best value procurement considerations and that do not address possible conflict of interest."

The only example cited by THECB that allegedly did not "document best value procurement considerations" that is unrelated to a P-Card purchase is the expenditure of \$1,400 in January 2018 to reimburse CBC President for Santa's Sleigh and Santa's Village, an expenditure that related to the 2017 CBC Holiday Program and Evening with Santa. This \$1,400 expenditure was not required to be competitively procured and was not subject to Section 44.031(a)'s best value determination, because Section 44.031(a)'s \$50,000 threshold was not triggered by this purchase. Even assuming, arguendo, that THECB is correct in its statement that "[t]here were no notations on the invoice regarding informal bids or other cost comparisons," such is the case because no informal bids, quotes, or cost comparisons are required for such an extremely small purchase - .006% of CBC's annual budget. Indeed, Texas law's procurement requirements are not invoked unless and until the aggregate expenditure exceeds \$50,000. No applicable Texas state law requires informal bids, quotes, or cost comparisons for purchases of less than \$50,000, especially here where it would be grossly impractical and unreasonable to conduct a competitive bid process for such a unique, one-time, extremely small purchase. Even at the federal level, the Uniform Guidance, 2 CFR Part 200, does not require informal quotes unless the micro-purchase threshold - currently set at \$10,000 - is exceeded. See 2 C.F.R. § 200.320(a)-(b).

THECB's description of the \$1,400 reimbursement - for which a detailed invoice was submitted - implies that CBC improperly expended funds, which is not the case. Indeed, THECB is unable to point to any law or policy that CBC violated with regard to this expenditure.

Similarly, although THECB alleges that "[e]xpenditures...do not address possible conflict of interest," THECB's correspondence fails to identify any alleged conflict of interest. CBC management is unaware of any actual or perceived conflict of interest relating to any of the expenditures identified in THECB's correspondence.

For these reasons, CBC management requests that THECB remove its references to the \$1,400 reimbursement, and any conflict of interest from its final correspondence.

4. CBC management has accounted for the \$175.27 in credit card expenditures.

THECB contends, "The Dean of Workforce Training made four CBC Citibank card purchases totaling \$175.27 from October – December 2017, for which supporting documentation has not been provided to the Business Office as of September 24, 2018"

Amerblee Johnson, an Accounts Payable Specialist at CBC, is responsible for collecting and maintaining receipts for expenditures by CBC employees conducting college business. In the past, employees questioned about not submitting receipts have reported that they did submit receipts to Ms. Johnson, but those receipts were misplaced. The Dean of Workforce Administration, Julia Garcia, contends that she submitted the receipts in question to Ms. Johnson contemporaneously during the October to December 2017 timeframe, which leads to the conclusion that the receipts were misplaced thereafter.

With that said, CBC is attaching three lost receipt forms and a photocopy of another receipt, totaling \$175.27, accounting for the four transactions that THECB questions in the management letter. Going forward, CBC intends to provide additional training to Ms. Johnson and other accounting staff to stress the importance of properly maintaining receipts for expenditures of CBC funds, including credit card purchases. Further, as explained more below, CBC is already in the process of tightening its procedures and controls over purchases on CBC's Citibank card.

5. CBC is undertaking measures to strengthen procedures and oversight of Procurement Card purchases.

THECB raises several concerns relating to CBC's Procurement Card ("P-Card"), including "a lack of basic controls such as card user agreements and card tracking," the absence of a policy "regarding card use, restrictions, oversight and documentation requirements," and cites to several examples to conclude that CBC has a "weak control environment." CBC is undertaking measures to ensure that proper procedures and oversight of the P-Card program are developed and implemented, including a proposed addition to Policy CF (Local), new P-Card administrative procedures, and a P-Card user agreement.

Regarding the lack of a policy reference to P-Cards, a search of the terms "p-card" and "procurement card" reveals no results in TASB's Community College Policy Reference Manual. Similarly, a brief, informal review of numerous junior college districts' policies shows that the topic of P-Cards is often not addressed in Board policy. Nevertheless, CBC management is in the process of preparing a draft Policy CF (Local) to include the addition of a P-Card section, for the Board of Trustees' review and potential approval. The proposed addition to Policy CF (Local) will require P-Card users to abide by the College's P-Card administrative procedures and will require administrative oversight of the P-Card program.

CBC management has also already begun the process of drafting new P-Card administrative procedures, which will address the following topics: duties and responsibilities, program controls, making a purchase, reconciliation and reallocation, consequences for improper use of a P-Card, etc. Similarly, CBC management is working with legal counsel to develop a user agreement to be executed by all P-Card users.

Additionally, CBC management has already implemented a change, to be effective January 1, 2019, to the previously inefficient practice of carrying an outstanding balance and incurring interest on CBC Citibank card. As THECB noted, prior internal practices prevented CBC from making payment on the P-Card until all documentation had been received and reconciled in CBC Business Office. As CBC migrates to its new ERP, the process for payment of the P-Card is being modified to reflect more pragmatic operating procedures.

Once the P-Card administrative procedures, revised policy, and end-user agreement are finalized, CBC management will require all P-Card users to attend training addressing P-Card requirements.

Finally, as detailed in CBC management's response to THECB's correspondence relating to the NSRP-related findings, in addition to working with its outside legal counsel, where appropriate, in the review and revision process for procurement, internal control, P-Card, accounting, budgeting, and grants management policies and procedures, CBC is exploring the engagement of one or more experienced consultants to not only assist CBC with the documentation review and revision process but also to conduct hands-on training of CBC staff to ensure that the revised policies and procedures are implemented timely and accurately. One of the consultants being evaluated by CBC for a potential partnership has assisted several K-12 institutions with becoming compliant with applicable rules, regulations, and best practices applicable to business offices after those institutions were under scrutiny by the Texas Education Agency for their financial-related practices.

CBC management is confident that with the significant additions of a knowledgeable CFO and a contractual relationship with an experienced consultant, CBC will be able to improve its P-Card practices and procedures.

B. Alleged inaccurate communications regarding CBC nursing program grade changes

THECB management letter implies there is something wrong with CBC's overall communications operation. To the contrary, the letter cites but one example related to grade changes in the nursing program. At best, this is an isolated incident of an issue not being explained completely to the satisfaction of those second guessing the communications in question. As such, CBC is unsure why this issue is even the subject of a management letter comment. Certainly, CBC is not aware of any precedent for such a comment in a management letter.

As to the allegedly erroneous communication at issue, CBC submits the following 2 responses. First, the video mentions 4 students. These 4 students were moved from failing to passing in all their classes in the vocational nursing program which allowed them to continue their studies in the program. The video did not fully explain this fact but there was not misstatement of facts or any intention to mislead.

Second, THECB complains about the numbers cited in a memo prepared by the Assistant Dean and sent to the Board of Nurses. The Assistant Dean simply miscounted. The correct numbers are 272 non-duplicate grade change forms submitted for a total of 124 students. These totals

include 56 letter grade changes resulting in 8 grade changes from fail to pass. The revised memo with the updated accurate numbers has now been resent to the Board of Nurses.

In sum, there is no corrective action to be taken and nothing CBC is aware of needs to be changed regarding its communications policies and procedures. As such, this comment in a management letter is inappropriate and should be removed.

Sincerely,



Dr. Beatriz Espinoza, President



Lost Receipt Form

TO: Business Office
FROM: Dean Greer
DATE: 10/30/18
SUBJECT: Lost Receipt

I understand that I was responsible for obtaining a receipt for my purchase; however I have either misplaced the receipt or it is lost. I request that the following purchase information below be used as verification and support for my purchase.

Date: 10/26/17
Vendor: Sr Sandeep Singh
City, State: San Diego, CA
Amount: \$ 1806
Items Purchased: TAXI FARE
Event Description: HACU Conference
Account Number: 02-2011-01-58000

I understand the policy of Coastal Bend College is to submit a receipt as proof of purchase for any goods purchased on behalf of the institution. I agree to follow the college policy.


Signature

coastalbend.edu   

Beeville: 1800 Chaco Road, Beeville, TX, 78102 • 361-556-2938



Lost Receipt Form

TO: Business Office
FROM: Dean Garcia
DATE: 10/30/18
SUBJECT: Lost Receipt

I understand that I was responsible for obtaining a receipt for my purchase, however I have either misplaced the receipt or it is lost. I request that the following purchase information below be used as verification and support for my purchase.

Date: 12/14/17
Vendor: HEB
City, State: Pleasanton, TX
Amount: \$43.17
Items Purchased: Christmas Luncheon Items
Event Description: Item for Christmas Luncheon in Pleasanton
Account Number: 02-2011-01-5800

I understand the policy of Coastal Bend College is to submit a receipt as proof of purchase for any goods purchased on behalf of the institution. I agree to follow the college policy.


Signature

coastalbend.edu   

Wesliffe 3000 Chapel Road, Baytown, TX, 77520 • TEL 281-281-2810



Lost Receipt Form

TO: Business Office
FROM: Dean Garcia
DATE: 10/30/18
SUBJECT: Lost Receipt

I understand that I was responsible for obtaining a receipt for my purchase; however I have either misplaced the receipt or it is lost. I request that the following purchase information below be used as verification and support for my purchase.

Date: 10/12/17
Vendor: Corner Store
City, State: Pleasanton, TX
Amount: \$ 19.04
Items Purchased: Groceries
Event Description: Groceries for Van #1
Pleasanton State Van
Account Number: 02-2016-01-58000

I understand the policy of Coastal Bend College is to submit a receipt as proof of purchase for any goods purchased on behalf of the institution. I agree to follow the college policy.


Signature:

coastalbend.edu   

Bexville: 3000 Clayton Road, Bexville, TX, 78102 • 361.358.2838

TDLR-0060036531
TDLR-0050189780
VEHICLE STORAGE FACILITY
PERMIT # 187-000001

**ZAMORA'S WRECKER SERVICE
EAGLE TOWING**

24/7 SERVICE
614 PALO BLANCO
MISSION, TEXAS 78572
PH: 956-585-5579 FAX: 956-585-5673
PH: 956-585-2595

9912

STORAGE AREA:
3512 N. LA HOMA RD.
2.10 MILE N. LA HOMA RD.

☐ Regulated ☐ Not Regulated

DATE: 10-21-97 TIME DISPATCHED: 9:00 AM TIME IN: 10:00 AM REQUESTED BY: John Samu
LOCATION: 10-3512 N. LA HOMA RD. 455 MISS

1st TOW TO: OWNER NAME: ☐ TDLR # 3763 JOE
2nd TOW TO: ADDRESS: ☐ TDLR # 7538 GUMARO

VEHICLE MAKE: Dodge YEAR: 1994 MAKE/AND MODEL: White 124-2989

CHARGE TO NAME: COASTAL Bend WRECKER CHARGE: 95.00
COMPLETE ADDRESS: College SPECIAL EQUIPMENT: LABOR CHARGE:

PHONE: REASON FOR TOW: ☐ ACCIDENT ☐ ABANDONED ☐ ARREST ☐ BREAK DOWN ☐ STOLEN

☐ CHECKS ☐ CASH ☐ CREDIT CARD ☒ CREDIT CARD

PAID 11-6-17

WAITING TIME CHARGE: 20 TR

TOWED TO: HC65ER341582

BURNS Motor, 7/1/100

DATE OF RELEASE: X DELIVERY CHARGE: TOTAL: 95.00

ALERT CONSUMERS TO THE TEXAS DEPARTMENT OF LICENSING & REGULATION - LICENSING DIVISION P.O. BOX 128719 - AUSTIN, TEXAS 78712-8719

1-210-291-6816

COMPANY: [illegible] 1-800-572-5722
 1000 W. 10th Street, Suite 100
 Oklahoma City, OK 73101
 405-521-5722

Attention: Mr. [illegible]
 Date: 10-10-2010

Sale

K-10000
 00000000000000000000
 Entry Method: Manual
 Source: Online Entry: 000000
 10/10/10 12:02:14
 [illegible] 0010001 Date: 10/10/10

Amount:	1	55.00
Tax:	1	0.00
Total:	1	55.00

Customer Copy
 Please Print